

Form F-66 (IA-2) (6-30-2016)		<b>STATE OF IOWA</b>  <b>2016</b> <b>FINANCIAL REPORT</b> <b>FISCAL YEAR ENDED</b> <b>JUNE 30, 2016</b>	
CITY OF <u>          Fairfield          </u> , IOWA <b>DUE: December 1, 2016</b>		<b>16205100200000</b> <b>City of Fairfield</b> <b>118 South Main</b> <b>Fairfield, IA 52556</b>  <i>(Please correct any error in name, address, and ZIP Code)</i>	
<b>WHEN COMPLETED, PLEASE RETURN TO</b> Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

  

ALL FUNDS																								
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)																				
<b>Revenues and Other Financing Sources</b>																								
Taxes levied on property	5,383,940		5,383,940	4,956,511																				
Less: Uncollected property taxes-levy year	0		0																					
<b>Net current property taxes</b>	5,383,940		5,383,940	4,956,511																				
Delinquent property taxes	0		0																					
TIF revenues	117,927		117,927	112,351																				
Other city taxes	1,088,933	0	1,088,933	1,151,744																				
Licenses and permits	135,711	0	135,711	809,647																				
Use of money and property	5,437,819	0	5,437,819	4,200																				
Intergovernmental	1,180,548	0	1,180,548	1,144,423																				
Charges for fees and service	700,159	7,241,525	7,941,684	7,687,764																				
Special assessments	31,279	0	31,279																					
Miscellaneous	1,619,961	0	1,619,961	8,394,604																				
Other financing sources	1,420,806	2,029,883	3,450,689	849,328																				
<b>Total revenues and other sources</b>	17,117,083	9,271,408	26,388,491	25,110,572																				
<b>Expenditures and Other Financing Uses</b>																								
Public safety	2,157,725	0	2,157,725	1,768,472																				
Public works	1,470,565	0	1,470,565	1,048,668																				
Health and social services	0	0	0																					
Culture and recreation	6,100,977	0	6,100,977	1,766,210																				
Community and economic development	294,411	0	294,411	459,051																				
General government	553,620	0	553,620	1,235,195																				
Debt service	7,142,124	0	7,142,124	7,129,702																				
Capital projects	0	0	0	3,199,943																				
<b>Total governmental activities expenditures</b>	17,719,422	0	17,719,422	16,607,241																				
Business type activities	0	6,214,417	6,214,417	7,069,766																				
<b>Total ALL expenditures</b>	17,719,422	6,214,417	23,933,839	23,677,007																				
Other financing uses, including transfers out	1,619,975	1,830,714	3,450,689	849,328																				
<b>Total ALL expenditures/And other financing uses</b>	19,339,397	8,045,131	27,384,528	24,526,335																				
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	-2,222,314	1,226,277	-996,037	584,237																				
Beginning fund balance July 1, 2015	3,515,223	4,960,070	8,475,293	6,788,018																				
Ending fund balance June 30, 2016	1,292,909	6,186,347	7,479,256	7,372,255																				
<b>Note</b> - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.																								
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 40%;">Indebtedness at June 30, 2016</th> <th style="width: 15%;">Amount - Omit cents</th> <th style="width: 40%;">Indebtedness at June 30, 2016</th> <th style="width: 5%;">Amount - Omit cents</th> </tr> <tr> <td>General obligation debt</td> <td style="text-align: right;">\$ 8,905,000</td> <td>Other long-term debt</td> <td style="text-align: right;">\$ 0</td> </tr> <tr> <td>Revenue debt</td> <td style="text-align: right;">\$ 6,875,500</td> <td>Short-term debt</td> <td style="text-align: right;">\$ 0</td> </tr> <tr> <td>TIF Revenue debt</td> <td style="text-align: right;">\$ 0</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>General obligation debt limit</td> <td style="text-align: right;">\$ 23,753,617</td> </tr> </table>					Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents	General obligation debt	\$ 8,905,000	Other long-term debt	\$ 0	Revenue debt	\$ 6,875,500	Short-term debt	\$ 0	TIF Revenue debt	\$ 0					General obligation debt limit	\$ 23,753,617
Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents																					
General obligation debt	\$ 8,905,000	Other long-term debt	\$ 0																					
Revenue debt	\$ 6,875,500	Short-term debt	\$ 0																					
TIF Revenue debt	\$ 0																							
		General obligation debt limit	\$ 23,753,617																					
CERTIFICATION																								
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF																								
Signature of city clerk		Date Published/Posted		Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted																				
Printed name of city clerk Joy Messer		Telephone →	Area Code 641	Number 4726193																				
Signature of Mayor or other City official (Name and Title)			Date signed																					
PLEASE PUBLISH THIS PAGE ONLY																								

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016					CITY OF Fairfield		<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.	
1	<b>Section A - TAXES</b>											1	
2	<b>Taxes levied on property</b>	2,982,826	879,164		1,313,550	208,400		5,383,940			5,383,940	2	
3	Less: Uncollected property taxes - Levy year							0			0	3	
4	Net current property taxes	2,982,826	879,164		1,313,550	208,400		5,383,940		T01	5,383,940	4	
5	Delinquent property taxes							0		T01	0	5	
6	<b>Total property tax</b>	2,982,826	879,164		1,313,550	208,400	0	5,383,940			5,383,940	6	
7	<b>TIF revenues</b>			117,927				117,927		T01	117,927	7	
8	<b>Other city taxes</b>												
8	Utility tax replacement excise taxes							0		T15	0	8	
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9	
10	Parimutuel wager tax							0		C30	0	10	
11	Gaming wager tax							0		C30	0	11	
12	Mobile home tax							0		T19	0	12	
13	Hotel/motel tax		174,197					174,197		T19	174,197	13	
14	Other local option taxes		914,736					914,736		T09	914,736	14	
15	<b>TOTAL OTHER CITY TAXES</b>	0	1,088,933	0	0	0	0	1,088,933	0		1,088,933	15	
16	<b>Section B - LICENSES AND PERMITS</b>	135,711						135,711		T29	135,711	16	
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17	
18	Interest	5,414						5,414		U20	5,414	18	
19	Rents and royalties							0		U40	0	19	
20	Other miscellaneous use of money and property				5,394,605	37,800		5,432,405		U20	5,432,405	20	
21								0			0	21	
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	5,414	0	0	5,394,605	37,800	0	5,437,819	0		5,437,819	22	
23												23	
24	<b>Section D - INTERGOVERNMENTAL</b>											24	
25												25	
26	<b>Federal grants and reimbursements</b>											26	
27	Federal grants							0		B89	0	27	
28	Community development block grants							0		B50	0	28	
29	Housing and urban development							0		B50	0	29	
30	Public assistance grants							0		B79	0	30	
31	Payment in lieu of taxes							0		B30	0	31	
32								0			0	32	
33	<b>Total Federal grants and reimbursements</b>	0	0	0	0	0	0	0	0		0	33	
34												34	
35												35	
36												36	
37												37	
38												38	
39												39	
40												40	

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Fairfield		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		1,147,254					1,147,254		C46	1,147,254	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants					29,994		29,994		C89	29,994	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim							0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	0	1,147,254	0	0	29,994	0	1,177,248	0		1,177,248	60
61												61
62	Local grants and reimbursements											62
63	County contributions	3,300						3,300			3,300	63
64	Library service							0		D89	0	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	3,300	0	0	0	0	0	3,300	0		3,300	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	3,300	1,147,254	0	0	29,994	0	1,180,548	0		1,180,548	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	2,864,071	A91	2,864,071	73
74	Sewer							0	2,921,289	A80	2,921,289	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A60	0	77
78	Airport							0	842,768	A01	842,768	78
79	Landfill/garbage							0	572,615	A81	572,615	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Fairfield						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV	225						225		T15	225	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0	40,782	A50	40,782	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	16,253	1,125					17,378		A89	17,378	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges	126,001						126,001		A89	126,001	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges	25,019						25,019		A44	25,019	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges	110,614						110,614		A89	110,614	99				
100	Park, recreation, and cultural charges	420,922						420,922		A61	420,922	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	699,034	1,125	0	0	0	0	700,159	7,241,525		7,941,684	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS	1,805	29,474					31,279		U01	31,279	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions		15,838			1,532,278		1,548,116		U99	1,548,116	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise	23,268						23,268		U11	23,268	110				
111	Fines							0		U30	0	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Loan Repayment		14,925					14,925			14,925	114				
115	Rebates	33,652						33,652			33,652	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	56,920	30,763	0	0	1,532,278	0	1,619,961	0		1,619,961	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Fairfield						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	3,885,010	3,176,713	117,927	6,708,155	1,808,472	0	15,696,277	7,241,525		22,937,802	121		
122												122		
123	Section H - OTHER FINANCING SOURCES											123		
124	Proceeds of capital asset sales							0		NR	0	124		
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans	209,151	273,348		598,852	37,375		1,118,726	2,029,883		3,148,609	127		
128	Internal TIF loans and transfers in				25,336			25,336			25,336	128		
129	auditor corrections			276,744				276,744			276,744	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	209,151	273,348	276,744	624,188	37,375	0	1,420,806	2,029,883		3,450,689	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	4,094,161	3,450,061	394,671	7,332,343	1,845,847	0	17,117,083	9,271,408		26,388,491	132		
133												133		
134	Beginning fund balance July 1, 2015	1,104,286	866,101	96,547	22,684	1,425,605		3,515,223	4,960,070		8,475,293	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	5,198,447	4,316,162	491,218	7,355,027	3,271,452	0	20,632,306	14,231,478		34,863,784	136		
137												137		
138												138		
139												139		
140												140		
141												141		
142												142		
143												143		
144												144		
145												145		
146												146		
147												147		
148												148		
149												149		
150												150		
151												151		
152												152		
153												153		
154												154		
155												155		
156												156		
157												157		
158												158		
159												159		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF Fairfield		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY	(a)	(b)	(c)	(d)	(e)	(f)		(h)			1
2	Police department/Crime prevention — Current operation	1,021,582	338,408					1,359,990		E62	1,359,990	2
3	Purchase of land and equipment		30,878					30,878		G62	30,878	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	32,250						32,250		E89	32,250	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	327,509	66,336					393,845		E24	393,845	13
14	Purchase of land and equipment		5,599					5,599		G24	5,599	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation		1,177					1,177		E32	1,177	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation	289,399	40,095					329,494		E66	329,494	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	4,492						4,492		E32	4,492	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	1,675,232	482,493		0	0	0	2,157,725			2,157,725	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF Fairfield		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		1,008,901			104,801		1,113,702		E44	1,113,702	42
43	Purchase of land and equipment					140,920		140,920		G44	140,920	43
44	Construction		28,671			50,123		78,794		F44	78,794	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		108,720					108,720		E44	108,720	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		23,663					23,663		E44	23,663	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	4,766						4,766		E89	4,766	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	4,766	1,169,955		0	295,844	0	1,470,565			1,470,565	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Fairfield		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF Fairfield						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	394,070	44,929					438,999		E52	438,999	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	17,242						17,242		E61	17,242	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	239,489	17,497					256,986		E61	256,986	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	581,231	37,811					619,042		E61	619,042	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction					4,400,964		4,400,964		F61	4,400,964	132
133	Cemetery — Current operation	30,000						30,000		E03	30,000	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	46,393	236,264					282,657		E61	282,657	136
137	Purchase of land and equipment					55,087		55,087		G61	55,087	137
138	Construction							0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	1,308,425	336,501		0	4,456,051	0	6,100,977			6,100,977	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation		9,490					9,490		E89	9,490	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation		86,000					86,000		E89	86,000	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	74,780	21,975					96,755		E29	96,755	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	11,375	1,672	15,528				28,575		E89	28,575	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			73,591				73,591		E89	73,591	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	86,155	119,137	89,119	0	0	0	294,411			294,411	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Fairfield		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	19,595	1,581					21,176		E29	21,176	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	488,338	23,855					512,193		E23	512,193	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation							0		E25	0	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation		4,090					4,090		E89	4,090	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment		16,161					16,161		G89	16,161	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	507,933	45,687	0	0	0	0	553,620			553,620	176
177	Section G — DEBT SERVICE		78,499		7,063,625			7,142,124			7,142,124	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	78,499	0	7,063,625	0	0	7,142,124			7,142,124	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0		0	0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	3,582,511	2,232,272	89,119	7,063,625	4,751,895	0	17,719,422			17,719,422	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Fairfield						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
197	Section I — BUSINESS TYPE ACTIVITIES											197		
198	Water — Current operation							2,428,966	E91		2,428,966	198		
199	Purchase of land and equipment								G91		0	199		
200	Construction								F91		0	200		
201	Sewer and sewage disposal — Current operation							2,078,264	E80		2,078,264	201		
202	Purchase of land and equipment								G80		0	202		
203	Construction								F80		0	203		
204	Electric — Current operation								E92		0	204		
205	Purchase of land and equipment								G92		0	205		
206	Construction								F92		0	206		
207	Gas Utility — Current operation								E93		0	207		
208	Purchase of land and equipment								G93		0	208		
209	Construction								F93		0	209		
210	Parking — Current operation								E60		0	210		
211	Purchase of land and equipment								G60		0	211		
212	Construction								F60		0	212		
213	Airport — Current operation							264,420	E01		264,420	213		
214	Purchase of land and equipment								G01		0	214		
215	Construction							829,554	F01		829,554	215		
216	Landfill/Garbage — Current operation							516,490	E81		516,490	216		
217	Purchase of land and equipment								G81		0	217		
218	Construction								F81		0	218		
219	Hospital — Current operation								E36		0	219		
220	Purchase of land and equipment								G36		0	220		
221	Construction								F36		0	221		
222	Transit — Current operation								E94		0	222		
223	Purchase of land and equipment								G94		0	223		
224	Construction								F94		0	224		
225	Cable TV, telephone, Internet — Current operation								E03		0	225		
226	Purchase of land and equipment								G03		0	226		
227	Housing authority — Current operation							96,723	E50		96,723	227		
228	Purchase of land and equipment								G50		0	228		
229	Construction								F50		0	229		
230	Storm water — Current operation								E80		0	230		
231	Purchase of land and equipment								G80		0	231		
232	Construction								F80		0	232		
233												233		
234												234		
235												235		
236												236		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Fairfield		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								6,214,417		6,214,417	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	3,582,511	2,232,272	89,119	7,063,625	4,751,895	0	17,719,422	6,214,417		23,933,839	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	246,098	1,026,197			45,600		1,317,895	1,830,714		3,148,609	255
256	Internal TIF loans/repayments and transfers out			25,336				25,336			25,336	256
257	auditor correctitons				276,744			276,744			276,744	257
258	TOTAL OTHER FINANCING USES	246,098	1,026,197	25,336	276,744	45,600	0	1,619,975	1,830,714		3,450,689	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	3,828,609	3,258,469	114,455	7,340,369	4,797,495	0	19,339,397	8,045,131		27,384,528	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		1,057,693	376,763	14,658			1,449,114			1,449,114	264
265	Committed	201,574				26,150		227,724			227,724	265
266	Assigned							0			0	266
267	Unassigned	1,168,264				-1,552,193		-383,929			-383,929	267
268	Total Governmental	1,369,838	1,057,693	376,763	14,658	-1,526,043	0	1,292,909			1,292,909	268
269	Proprietary								6,186,347		6,186,347	269
270	Total ending fund balance June 30, 2016	1,369,838	1,057,693	376,763	14,658	-1,526,043	0	1,292,909	6,186,347		7,479,256	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	5,198,447	4,316,162	491,218	7,355,027	3,271,452	0	20,632,306	14,231,478		34,863,784	271
272												272

**Cell:** B36

**Comment:** Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

**Cell:** B37

**Comment:**

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

**Cell:** B38

**Comment:** Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

**Cell:** B39

**Comment:** Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

**Cell:** B40

**Comment:** Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

<b>Part III INTERGOVERNMENTAL EXPENDITURES</b> <span style="float:right">CITY OF Fairfield</span> Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose		Amount paid to other local governments				Purpose		Amount paid to State	
Correction.....		M05 \$				Highways.....		L44 \$	
Health.....		M32				All other.....		L89 \$	
Highways.....		M44							
Transit subsidies.....		M94							
Libraries.....		M52							
Police protection.....		M62							
Sewerage.....		M80							
Sanitation.....		M81							
All other.....		M89 \$							

  

<b>Part IV SALARIES AND WAGES</b> Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
Total salaries and wages paid.....						Amount - Omit cents			
						Z000 \$		3,466,723	

  

<b>Part V DEBT OUTSTANDING, ISSUED, AND RETIRED</b>									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued	Retired	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)		
		(b)	(c)						
1. Water utility	19U \$ 3,132,000	29U \$	39U \$ 349,000	49U \$	49U \$	49U \$ 2,783,000	49U \$	I91 \$ 93,960	
2. Sewer utility	19U 3,986,500	29U	39U 184,000	49U	49U	49U 3,802,500	49U	I89 115,828	
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89	
9. LOST G.O.	19U 355,000	29U	39U 65,000	49U	49U	49U 290,000	49U	I89 12,999	
10.	19U 15,545,000	29U	39U 6,640,000	49U 8,905,000	49U	49U	49U	I89 384,277	
11.	19U	29U	39U	49U	49U	49U	49U	I89	
12.	19U	29U	39U	49U	49U	49U	49U	I89	
13.	19U	29U	39U	49U	49U	49U	49U	I89	
14.	19U	29U	39U	49U	49U	49U	49U	I89	
Total long-term debt	23,018,500	0	7,238,000	8,905,000	0	6,875,500	0	607,064	

  

B. Short-term debt		Amount - Omit cents	
Outstanding as of JULY 1, 2015		61V \$	
Outstanding as of JUNE 30, 2016		64V \$	

  

<b>Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</b> Assessed Valuations by Levy Authority and County, AY2014/FY2016 Actual valuation -- January 1, 2014				Amount - Omit cents	
\$		475,072,342		x .05 = \$ 23,753,617	

  

<b>Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016</b>					
Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
<b>Cash and investments</b> - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$ 7,682,118	\$			7,682,118
REMARKS					V98